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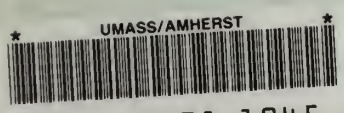

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

PROPOSITION 2 1/2 OVERRIDES

FY87 UPDATE

GOVERNMENT DOCUMENTS
COLLECTION

SEP 23 1988

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Association of Town Finance Committees
Ninth Annual Conference

Stephen W. Kidder
Commissioner

Edward J. Collins, Jr.
Deputy Commissioner

PROPOSITION 2 1/2 OVERRIDES: SUMMARY

The information contained in this update was gathered from records maintained by the Department of Revenue, Division of Local Services, supplemented by responses to a questionnaire administered by the Division to City and Town Clerks in the Summer of 1987. 331 communities (94%) responded to this survey. This update provides data on overrides voted on during FY87 (July 1, 1986 to June 30, 1987) and includes data provided to the Division of Local Services by communities through November 1, 1987.

FY87

- During FY87, 11 (3%) communities attempted a total of 37 capital outlay expenditure exclusion votes. 8 (73%) communities passed 29 capital outlay expenditure exclusions for a total temporary increase in their levy limits of $1,345,261.

- Capital outlay expenditure exclusions are more than three times as likely to succeed as to fail: of the 37 votes, 29 votes (78%) passed, while 8 votes (22%) failed.

- During FY87, 86 (25%) communities attempted a total of 178 debt exclusion votes. 71 (83%) communities passed 137 debt exclusions.

- Debt exclusions are more than three times as likely to succeed as to fail: of the 178 votes, 137 votes (77%) passed, while 41 votes (23%) failed.

- During FY87, 52 (15%) communities attempted a total of 83 override votes. 30 (58%) communities passed 33 overrides. During FY87, communities voted a total of $3,285,982 in overrides.

- Overrides are more likely to fail than to succeed: of the 83 votes, 33 votes (40%) passed, while 50 votes (60%) failed.

Since 1982

- Since 1982, 202 (58%) communities have attempted a total of 955 votes (overrides, debt exclusions, capital outlay expenditure exclusions, and reduction eliminations). 147 (73%) of these communities have succeeded in passing a total of 577 votes (overrides, debt exclusions, capital outlay expenditure exclusions, and reduction eliminations).

- Since 1982, 121 (34%) communities have attempted a total of 353 override votes. 58 (48%) of these communities succeeded in passing a total of 134 overrides (38%).

- Since 1982, 162 (46%) communities have attempted a total of 558 debt exclusion votes. 128 (79%) of these communities succeeded in passing a total of 411 debt exclusions (74%).

- Since 1982, 11 (3%) communities have attempted a total of 37 capital outlay expenditure exclusion votes. 8 (73%) of these communities have succeeded in passing a total of 29 capital outlay expenditure exclusions (78%).

- Since 1982, overrides totalling $9,130,796 have been passed.

I. CAPITAL OUTLAY EXPENDITURE EXCLUSIONS

Overall

- During FY87, 11 (3%) communities attempted a total of 37 capital outlay expenditure exclusion votes.

- Of these 11 communities, 8 communities (73%) had at least one successful capital outlay expenditure exclusion vote. The remaining 3 communities (27%) did not have a successful capital outlay expenditure exclusion vote.

- Capital outlay expenditure exclusion votes are more than three times as likely to succeed as to fail: of the 37 capital outlay expenditure exclusion votes, 29 votes (78%) were successful, while 8 votes (22%) failed.

- Of the 8 communities that had at least one successful capital outlay expenditure exclusion vote, 2 communities (25%) had both successful and unsuccessful votes and 6 communities (75%) did not have a loss.

- Some communities had more than one successful capital outlay expenditure exclusion vote. The breakdown of communities by number of successful capital outlay expenditure exclusion votes is as follows:

1 capital exclusion	3 communities
2 capital exclusions	1 community
3 capital exclusions	1 community
5 capital exclusions	2 communities
11 capital exclusions	1 community

Purposes

- The 37 capital outlay expenditure exclusion votes were for the following purposes:

8 votes (22%) for Equipment
6 votes (16%) for Schools
3 votes (8%) for Multiple
3 votes (8%) for Roads
3 votes (8%) for Computers
2 votes (5%) for Fire
2 votes (5%) for Emergency Equipment
2 votes (5%) for Town Hall
8 votes (22%) for Miscellaneous

- The 29 successful capital outlay expenditure exclusion votes were for the following purposes:

  8 votes (28%) for Equipment
  6 votes (21%) for Schools
  2 votes (7%) for Fire
  2 votes (7%) for Emergency Equipment
  2 votes (7%) for Town Hall
  2 votes (7%) for Computers
  6 votes (20%) for Miscellaneous
  1 vote (3%) for Roads

- The 8 unsuccessful capital outlay expenditure exclusion votes were for the following purposes:

  3 votes (38%) for Multiple
  2 votes (25%) for Roads
  1 vote (13%) for Computers
  2 votes (25%) for Miscellaneous

Dollar Impact

- In FY88, the dollar impact of successful capital outlay expenditure exclusions will be $1,345,261. In other words, for FY88, a total of 8 communities will levy a combined total of $1,345,261 over their levy limits for capital outlay expenditures.

- For the 37 capital outlay expenditure exclusion votes taken in FY87, amounts break down as follows:

  Exclusions of $10,000 and under: 4
  Exclusions of $10,001 to $20,000: 8
  Exclusions of $20,001 to $50,000: 10
  Exclusions of $50,001 to $100,000: 7
  Exclusions of $100,001 to $200,000: 5
  Exclusions of $200,001 to $900,000: 3

- For the 29 capital outlay expenditure exclusions approved for FY88, the average capital outlay expenditure amount is $46,388. Capital outlay expenditure exclusion amounts break down as follows:

  Exclusions of $10,000 and under: 4
  Exclusions of $10,001 to $20,000: 8
  Exclusions of $20,001 to $50,000: 8
  Exclusions of $50,001 to $100,000: 6
  Exclusions of $100,001 to $200,000: 3

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Geographic Distribution

- Of the 37 capital outlay expenditure exclusion votes:

  -- 31 votes, or 84% were taken in communities with populations of less than 5000
  -- 4 votes, or 11% were taken in communities with populations of between 5000 and 10,000
  -- 2 votes, or 5% of all votes were taken in communities with populations of over 10,000

- Of the 29 successful capital outlay expenditure exclusion votes:

  -- 26 votes, or 90% were taken in communities with populations of less than 5000
  -- 3 votes, or 10% were taken in communities with populations of between 5000 and 10,000

- Of the 8 unsuccessful capital outlay expenditure exclusion votes:

  -- 5 votes, or 63% were taken in communities with populations of less than 5000
  -- 1 vote, or 13% were taken in communities with populations of between 5000 and 10,000
  -- 2 votes, or 25% were taken in communities with populations of over 10,000

Kind of Community

- By kind of community*, the distribution of all 37 capital outlay expenditure exclusion votes is as follows:

Resort/Retirement/Artistic	31 votes	83%
Growth Communities	3 votes	8%
Economically Developed Suburbs	1 vote	3%
Residential Suburbs	1 vote	3%
Rural Economic Centers	1 vote	3%

- By kind of community*, the distribution of the 29 successful capital outlay expenditure votes is as follows:

Resort/Retirement/Artistic	26 votes	90%
Growth Communities	3 votes	10%

- By kind of community*, the distribution of the 8 unsuccessful capital outlay expenditure exclusion votes is as follows:

Resort/Retirement/Artistic	5 votes	63%
Economically Developed Suburbs	1 vote	13%
Residential Suburbs	1 vote	13%
Rural Economic Centers	1 vote	13%

II. DEBT EXCLUSIONS

Overall

- During FY87, 86 (25%) communities attempted a total of 178 debt exclusion votes.

- Of these 86 communities, 71 communities (83%) had at least one successful debt exclusion vote. The remaining 15 communities (17%) did not have a successful debt exclusion vote.

- Debt exclusion votes are more than three times as likely to succeed as to fail: of the 178 debt exclusion votes, 137 votes (77%) were successful, while 41 votes (23%) failed.

- Of the 71 communities that had at least one successful debt exclusion vote, 7 communities (10%) had both successful and unsuccessful votes and 64 communities (90%) did not have a loss.

- Some communities had more than one successful debt exclusion vote. The breakdown of communities by number of successful debt exclusion votes is as follows:

1 debt exclusion	37 communities
2 debt exclusions	17 communities
3 debt exclusions	9 communities
4 debt exclusions	3 communities
5 debt exclusions	3 communities
6 debt exclusions	2 communities

Purposes

- The 178 debt exclusion votes were for the following purposes:

32 votes (18%) for Schools
26 votes (15%) for Land
18 votes (10%) for Miscellaneous
15 votes (8%) for Equipment
13 votes (7%) for Sewers
12 votes (7%) for Water
12 votes (7%) for Fire
9 votes (5%) for Libraries
7 votes (4%) for Regional Schools
7 votes (4%) for Pre-Debt
6 votes (3%) for Town Hall/Offices
5 votes (3%) for Landfills
4 votes (2%) for Police
4 votes (2%) for Multiple
3 votes (2%) for Roads
3 votes (2%) for Emergency Equipment
2 votes (1%) for Computers

- The 137 successful debt exclusion votes were for the following purposes:

  22 votes (16%) for Schools
  22 votes (16%) for Land
  16 votes (12%) for Miscellaneous
  14 votes (10%) for Equipment
  12 votes (9%) for Fire
  7 votes (5%) for Sewers
  7 votes (5%) for Libraries
  7 votes (5%) for Water
  6 votes (4%) for Regional Schools
  5 votes (4%) for Pre-Debt
  4 votes (3%) for Landfills
  3 votes (2%) for Roads
  3 votes (2%) for Emergency Equipment
  3 votes (2%) for Town Hall/Offices
  3 votes (2%) for Police
  2 votes (1%) for Multiple
  1 vote (1%) for Computers

- The 41 unsuccessful debt exclusion votes were for the following purposes:

  10 votes (24%) for Schools
  6 votes (15%) for Sewers
  5 votes (12%) for Water
  4 votes (10%) for Land
  3 votes (7%) for Town Hall/Offices
  2 votes (5%) for Multiple
  2 votes (5%) for Miscellaneous
  2 votes (5%) for Pre-Debt
  2 votes (5%) for Libraries
  1 vote (2%) for Equipment
  1 vote (2%) for Computers
  1 vote (2%) for Regional Schools
  1 vote (2%) for Police
  1 vote (2%) for Landfills

Geographic Distribution

- Of the 178 debt exclusion votes:

  -- 49 votes, or 28% were taken in communities with populations of less than 5000
  -- 90 votes, or 51% were taken in communities with populations of between 5000 and 10,000
  -- 39 votes, or 22% were taken in communities with populations of over 10,000

- Of the 137 successful debt exclusion votes:

  -- 46 votes, or 34% were taken in communities with populations of less than 5000
  -- 68 votes, or 50% were taken in communities with populations of between 5000 and 10,000
  -- 23 votes, or 17% were taken in communities with populations of over 10,000

- Of the 41 unsuccessful debt exclusion votes:

  -- 3 votes, or 7% were taken in communities with populations of less than 5000
  -- 22 votes, or 54% were taken in communities with populations of between 5000 and 10,000
  -- 16 votes, or 39% were taken in communities with populations of over 10,000

Kind of Community

- By kind of community*, the distribution of all 178 debt exclusion votes is as follows:

Residential Suburbs	59 votes	33%
Growth Communities	40 votes	22%
Resort/Retirement/Artistic	37 votes	21%
Small Rural Communities	17 votes	10%
Economically Developed Suburbs	16 votes	9%
Rural Economic Centers	8 votes	4%
Urban Centers	1 vote	1%

- By kind of community*, the distribution of the 137 successful debt exclusion votes is as follows:

Residential Suburbs	45 votes	33%
Resort/Retirement/Artistic	35 votes	26%
Growth Communities	26 votes	19%
Small Rural Communities	16 votes	12%
Economically Developed Suburbs	10 votes	7%
Rural Economic Centers	5 votes	4%

- By kind of community*, the distribution of the 41 unsuccessful debt exclusion votes is as follows:

Growth Communities	14 votes	34%
Residential Suburbs	14 votes	34%
Economically Developed Suburbs	6 votes	15%
Rural Economic Centers	3 votes	7%
Resort/Retirement/Artistic	2 votes	5%
Small Rural Communities	1 vote	2%
Urban Centers	1 vote	2%

III. OVERRIDES

Overall

- During FY87, 52 communities (15%) attempted a total of 83 override votes.

- Of these 52 communities, 30 communities (58%) had at least one successful override vote. The remaining 22 communities (42%) did not have a successful override vote.

- Override votes are more likely to fail than to succeed: of the 83 override votes, 33 votes (40%) were successful, while 50 votes (60%) failed.

- Communities attempted 2.5% and 5.0% overrides in roughly equal numbers. 42 votes (51%) were for 2.5% overrides and 41 votes (49%) were for 5.0% overrides.

- 2.5% overrides were roughly twice as likely to succeed as 5.0% overrides. Of the 42 2.5% override votes, 23 votes (55%) were successful, while of the 41 5.0% override votes, 10 votes (24%) were successful.

- Of the 50 unsuccessful override votes, 31 (62%) were for 5.0% overrides and 19 (38%) were for 2.5% overrides.

- Of the 30 communities that had at least one successful override vote, 13 communities (43%) had both successful and unsuccessful votes and 17 communities (57%) did not have a loss.

- Some communities had more than one successful override vote. The breakdown of communities by number of successful override votes is as follows:

1 override	27 communities
2 overrides	3 communities

- Some communities had more than one unsuccessful override vote. The breakdown of communities by number of unsuccessful override votes is as follows:

1 override	21 communities
2 overrides	13 communities
3 overrides	1 community

Dollar Impact

- During FY87, communities voted a total of $3,285,982 in overrides.

- During FY87, a total of 33 override votes were successful. These votes apply to FY86, FY87, and FY88. The amounts of these overrides and the additional levy capacity resulting from these overrides is listed as follows:

YEAR	AMOUNT VOTED	CUMULATIVE IMPACT IN FY89
FY86:	$ 104,118	$ 112,124
FY87:	$ 437,817	$ 459,981
FY88:	$ 2,744,047	$ 2,812,753

Geographic Distribution

- Of the 83 override votes:

  -- 58 votes, or 70% were taken in communities with populations of less than 5000
  -- 13 votes, or 16% were taken in communities with populations of between 5000 and 10,000
  -- 12 votes, or 14% were taken in communities with populations of over 10,000

- Of the 33 successful override votes:

  -- 30 votes, or 91% were taken in communities with populations of less than 5000
  -- 2 votes, or 6% were taken in communities with populations of between 5000 and 10,00
  -- 1 vote, or 3% were taken in communities with populations of over 10,000

- Of the 50 unsuccessful override votes:

  -- 28 votes, or 56% were taken in communities with populations of less than 5000
  -- 11 votes, or 22% were taken in communities with populations of between 5000 and 10,000
  -- 11 votes, or 22% were taken in communities with populations of over 10,000

Kind of Community

- By kind of community*, the distribution of all 83 override votes is as follows:

Residential Suburbs	23 votes	28%
Resort/Retirement/Artistic	22 votes	27%
Small Rural Communities	21 votes	25%
Growth Communities	8 votes	9%
Economically Developed Suburbs	5 votes	6%
Rural Economic Centers	4 votes	5%

- By kind of community*, the distribution of the 33 successful override votes is as follows:

Resort/Retirement/Artistic	13 votes	40%
Small Rural Communities	11 votes	33%
Residential Suburbs	9 votes	27%

- By kind of community*, the distribution of the 50 unsuccessful override votes is as follows:

Residential Suburbs	15 votes	30%
Small Rural Communities	10 votes	20%
Growth Communities	8 votes	16%
Resort/Retirement/Artistic	8 votes	16%
Economically Developed Suburbs	5 votes	10%
Rural Economic Centers	4 votes	8%

*"Kind of community" classification developed by Massachusetts Department of Education

CAPITAL OUTLAY EXPENDITURE EXCLUSIONS

COMMUNITY	WIN/LOSS	DATE	TYPE	YES	NO	PURPOSE	FY86	FY87	FY88
Arlington	L	03/07/87	CE	2162	4597	MULTIPLE			$810,095
Edgartown	L	04/16/87	CE	376	502	ROAD			$67,000
Edgartown	L	04/16/87	CE	402	490	ROAD			$122,000
Holliston	L	05/19/87	CE	993	1539	MULTIPLE			$500,000
Hull	L	05/04/87	CE	456	1641	MULTIPLE			$570,100
Tisbury	L	04/07/87	CE	294	320	COMPUTER			$120,000
Tisbury	L	04/07/87	CE	295	323	POLICE			$30,000
Tisbury	L	04/07/87	CE	276	338	DOG POUND			$38,800
Edgartown	W	04/16/87	CE	622	258	LANDFILL			$100,000
Mattapoisett	W	06/23/87	CE	639	259	SCHOOL			$152,900
Mattapoisett	W	06/23/87	CE	447	435	CORROSION CONTROL			$142,500
Mattapoisett	W	06/23/87	CE	507	391	REGIONAL SCHOOL			$69,034
New Marlborough	W	05/11/87	CE	122	59	REGIONAL SCHOOL			$18,141
Sheffield	W	05/18/87	CE	557	265	FIRE			$123,959
Tisbury	W	04/07/87	CE	451	176	TOWN HALL			$30,000
Tisbury	W	04/07/87	CE	366	260	EQUIPMENT			$100,000
Tisbury	W	04/07/87	CE	424	203	WASTEWATER STUDY			$20,000
Tisbury	W	04/07/87	CE	434	191	EQUIPMENT			$33,000
Tisbury	W	04/07/87	CE	413	204	EQUIPMENT			$17,000
Tisbury	W	04/07/87	CE	430	192	EMER EQUIPMENT			$60,000
Tisbury	W	04/07/87	CE	499	125	SCHOOL			$10,000
Tisbury	W	04/07/87	CE	408	213	SCHOOL			$15,000
Tisbury	W	04/07/87	CE	379	243	AGING/EQUIPMENT			$12,000
Tisbury	W	04/07/87	CE	371	247	EQUIPMENT			$50,000
Tisbury	W	04/07/87	CE	338	275	JETTIES			$50,000
Truro	W	05/26/87	CE	274	162	EQUIPMENT			$45,000
Truro	W	05/26/87	CE	282	152	EQUIPMENT			$52,000
West Stockbridge	W	06/16/87	CE	158	122	EQUIPMENT			$15,627
West Stockbridge	W	06/16/87	CE	163	113	ROADS			$8,300
West Stockbridge	W	06/16/87	CE	194	86	TOWN HALL REPAIR			$4,800
West Stockbridge	W	06/16/87	CE	162	115	COMPUTER			$15,000
West Stockbridge	W	06/16/87	CE	185	92	FIRE			$5,000
West Tisbury	W	05/21/87	CE	325	84	SCHOOL BUS			$32,000
West Tisbury	W	05/21/87	CE	272	134	LAND			$75,000
West Tisbury	W	05/21/87	CE	298	110	POND STUDY			$24,000
West Tisbury	W	05/21/87	CE	343	70	EMERGENCY EQUIPMENT			$20,000
West Tisbury	W	05/21/87	CE	215	180	COMPUTER			$45,000

DEBT EXCLUSIONS

COMMUNITY	WIN/LOSS	DATE	TYPE	YES	NO	PURPOSE	FY86	FY87	FY88
Belchertown	L	05/18/87	DE	711	981	POST-SEWERS			
Belchertown	L	05/18/87	DE	681	1017	POST-TOWN HALL			
Billerica	L	04/04/87	DE	2172	3100	POST-SEWERS			
Bridgewater	L	06/13/87	DE	811	908	POST-SCHOOL			
Carver	L	08/02/86	DE	531	936	POST-LAND			
Carver	L	08/02/86	DE	468	999	POST-EQUIPMENT			
Dracut	L	05/04/87	DE	1858	3720	POST-SCHOOL			
Dracut	L	01/13/87	DE	1313	2502	POST-SCHOOL			
Edgartown	L	04/16/87	DE	414	460	POST-LAND			
Hamilton	L	12/11/86	DE	213	712	POST-MULTIPLE			
Hamilton	L	12/11/86	DE	386	540	POST-HOUSING			
Holbrook	L	11/04/86	DE	1593	1736	POST-SEWERS			
Hopkinton	L	10/07/86	DE	329	451	POST-SCHOOL			
Hopkinton	L	10/07/86	DE	290	492	POST-WATER			
Hopkinton	L	10/07/86	DE	377	406	POST-WATER			
Hopkinton	L	10/07/86	DE	350	435	POST-WATER			
Hopkinton	L	10/07/86	DE	311	471	POST-LAND			
Hopkinton	L	10/07/86	DE	282	499	POST-LAND			
Hudson	L	05/11/87	DE	177	207	POST-SEWERS			
Hudson	L	05/11/87	DE	183	205	POST-WATER			
Hull	L	05/04/87	DE	822	1265	POST-SEWERS			
Lunenberg	L	05/02/87	DE	847	1753	POST-TRAFFIC			
Lunenberg	L	05/02/87	DE	686	1897	POST-TOWN OFFICE			
Lunenberg	L	11/04/86	DE	1080	1647	POST-TOWN OFFICE			
Lunenberg	L	05/02/87	DE	1005	1585	POST-POLICE			
Marshfield	L	05/09/87	DE	1455	1998	PRE-DEBT			
Marshfield	L	05/09/87	DE	1461	1987	POST-SEWERS			
Maynard	L	05/26/87	DE	702	1316	POST-MULTIPLE			
Middleton	L	02/02/87	DE	189	316	POST-SCHOOL			
New Marlborough	L	05/11/87	DE	81	102	POST-COMPUTER			
North Andover	L	06/09/87	DE	1331	2272	POST-SCHOOL			
Plymouth	L	04/25/87	DE	3938	4054	POST-LIBRARY			
Plymouth	L	06/27/87	DE	4221	4914	POST-LIBRARY			
Salisbury	L	05/12/87	DE	514	1077	PRE-DEBT			
Templeton	L	06/22/87	DE	41	266	POST-REGIONAL SCHOOL			
Templeton	L	05/04/87	DE	384	601	POST-LANDFILL			
Townsend	L	04/28/87	DE	415	483	POST-WATER			

COMMUNITY	WIN/LOSS	DATE	TYPE	YES	NO	PURPOSE	FY86	FY87	FY88
Westford	L	10/07/86	DE	1076	1192	POST-SCHOOL			
Westford	L	10/07/86	DE	862	1405	POST-SCHOOL/AUDITOR			
Westford	L	05/05/87	DE	1719	1829	POST-SCHOOL			
Westford	L	10/07/86	DE	555	1703	POST-SCHOOL/POOL			
Abington	W	12/13/86	DE	661	612	POST-GOLF			
Ashburnham	W	11/04/86	DE	853	456	POST-LIBRARY			
Ashburnham	W	11/04/86	DE	784	519	POST-EQUIPMENT			
Barnstable	W	06/16/87	DE	5004	2036	POST-LAND			
Barre	W	09/08/86	DE	183	147	POST-WATER			
Becket	W	04/16/87	DE	53	30	POST-EQUIPMENT			
Becket	W	04/16/87	DE	52	28	POST-REVALUATION			
Belmont	W	04/06/87	DE	2976	1330	POST-SCHOOL			
Berkley	W	05/09/87	DE	399	352	POST-SCHOOL			
Berlin	W	05/11/87	DE	196	68	POST-EQUIPMENT			
Blandford	W	05/04/87	DE	91	38	POST-MULTIPLE			
Bourne	W	11/04/86	DE	2496	1961	POST-SCHOOL			
Boxford	W	06/16/87	DE	427	122	POST-SCHOOL			
Boxford	W	06/16/87	DE	412	135	POST-LANDFILL			
Boxford	W	06/16/87	DE	409	140	POST-SCHOOL			
Brewster	W	04/13/87	DE	1385	448	POST-LAND			
Brewster	W	04/13/87	DE	1384	452	POST-LAND			
Brewster	W	11/17/87	DE	345	94	POST-SCHOOL			
Brewster	W	04/13/87	DE	1384	453	POST-LAND			
Brewster	W	04/13/87	DE	1342	429	POST-LAND			
Carlisle	W	03/31/87	DE	217	158	POST-LAND			
Carver	W	04/11/87	DE	914	857	POST-LAND			
Carver	W	04/11/87	DE	932	868	POST-EQUIPMENT			
Charlton	W	09/30/86	DE	397	126	POST-REGIONAL SCHOOL			
Chatham	W	12/11/86	DE	486	179	POST-LAND			
Chatham	W	12/11/86	DE	545	118	POST-LAND			
Chatham	W	12/11/86	DE	526	139	POST-LAND			
Chatham	W	12/11/86	DE	536	127	POST-LAND			
Chatham	W	12/11/86	DE	504	155	POST-LAND			
Chelmsford	W	04/07/87	DE	2662	1480	POST-SENIOR CENTER			
Chelmsford	W	04/07/87	DE	2705	1353	POST-SEWERS			
Chesterfield	W	05/11/87	DE	141	91	PRE-DEBT			
Chesterfield	W	05/11/87	DE	136	98	POST-EQUIPMENT			

COMMUNITY	WIN/LOSS	DATE	TYPE	YES	NO	PURPOSE	FY86	FY87	FY88
Conway	W	05/07/87	DE	104	43	PRE-DEBT			
Conway	W	05/07/87	DE	101	46	POST-RS			
Dennis	W	10/07/86	DE	1148	555	POST-LAND			
Dover	W	10/28/86	DE	449	282	POST-LAND			
Dover	W	10/28/86	DE	408	325	POST-RECREATION			
Dover	W	10/28/86	DE	492	243	POST-LANDFILL			
Dunstable	W	07/13/87	DE	137	129	POST-REGIONAL SCHOOL			
Eastham	W	05/19/87	DE	954	414	POST-LAND			
Eastham	W	05/19/87	DE	1048	322	POST-LIBRARY			
Eastham	W	11/18/86	DE	667	110	POST-SCHOOL			
Easton	W	04/27/87	DE	1448	1441	POST-POLICE			
Edgartown	W	04/16/87	DE	770	126	POST-WHARF			
Edgartown	W	04/16/87	DE	676	220	POST-RESTROOMS			
Essex	W	05/11/87	DE	276	202	POST-EQUIPMENT			
Essex	W	05/11/87	DE	353	134	POST-EMER EQUIPMENT			
Foxborough	W	05/04/87	DE	1343	973	POST-SCHOOL			
Foxborough	W	05/04/87	DE	1408	913	POST-CORROSION CONTROL			
Goshen	W	05/02/87	DE	79	24	POST-FIRE			
Groton	W	06/29/87	DE	302	255	POST-SCHOOL			
Groton	W	04/03/87	DE	685	351	POST-SEWERS			
Groton	W	04/03/87	DE	704	338	POST-WATER			
Hadley	W	04/14/87	DE	840	758	POST-EQUIPMENT			
Hadley	W	04/14/87	DE	947	654	POST-ROAD			
Hadley	W	04/14/87	DE	940	656	POST-REPAIRS			
Hanson	W	06/20/87	DE	493	158	POST-SCHOOL			
Harvard	W	03/31/87	DE	731	303	POST-SCHOOL			
Harvard	W	03/31/87	DE	613	392	POST-DRAINAGE			
Harwich	W	05/18/87	DE	1375	712	POST-WATER			
Harwich	W	05/18/87	DE	1336	747	POST-TOWN HALL			
Harwich	W	05/18/87	DE	1280	820	POST-SCHOOL			
Harwich	W	05/18/87	DE	1677	415	POST-LAND/WELLFIELD			
Hatfield	W	11/18/86	DE	550	336	POST-SEWERS			
Hawley	W	05/04/87	DE	42	2	POST-SCHOOL			
Holbrook	W	04/06/87	DE	1504	653	POST-SCHOOL			
Holbrook	W	04/06/87	DE	1261	827	POST-SEWERS			
Holbrook	W	04/06/87	DE	1245	870	POST-SEWERS			
Hopkinton	W	10/07/86	DE	407	379	POST-ROAD			

COMMUNITY	WIN/LOSS	DATE	TYPE	YES	NO	PURPOSE	FY86	FY87	FY88
Hopkinton	W	10/07/86	DE	424	326	POST-SCHOOL			
Hopkinton	W	10/07/86	DE	409	375	POST-TOWN HALL			
Hopkinton	W	10/07/86	DE	418	363	POST-REPAIRS			
Hubbardston	W	05/04/87	DE	287	261	POST-EQUIPMENT			
Hubbardston	W	05/04/87	DE	360	200	POST-FIRE			
Kingston	W	05/09/87	DE	778	461	POST-FIRE			
Kingston	W	05/09/87	DE	757	482	POST-BUILDING			
Kingston	W	07/11/87	DE	257	199	POST-LAND			
Leverett	W	04/25/87	DE	111	27	POST-FIRE			
Lincoln	W	03/30/87	DE	369	83	POST-REGIONAL SCHOOL			
Lincoln	W	03/30/87	DE	387	69	POST-SCHOOL			
Lincoln	W	03/30/87	DE	346	110	POST-REGIONAL SCHOOL			
Lincoln	W	11/04/86	DE	1524	619	POST-LIBRARY			
Lincoln	W	03/30/87	DE	316	142	POST-BATHOUSE			
Lincoln	W	03/30/87	DE	369	82	POST-LANDFILL			
Littleton	W	12/13/86	DE	349	118	POST-SCHOOL			
Lunenberg	W	05/02/87	DE	1749	841	POST-EMER EQUIPMENT			
Manchester	W	02/02/87	DE	760	366	PRE-DEBT			
Manchester	W	02/02/87	DE	736	385	POST-MULTIPLE			
Mansfield	W	03/16/87	DE	1207	713	POST-LIB/AGING			
Mattapoisett	W	06/23/87	DE	591	300	POST-SEWERS			
Mattapoisett	W	06/23/87	DE	545	345	POST-FIRE			
Millis	W	05/04/87	DE	1114	641	POST-SCHOOL			
New Marlborough	W	05/11/87	DE	132	47	POST-LIBRARY			
New Marlborough	W	05/11/87	DE	107	67	POST-FIRE/EMER			
Orleans	W	11/25/87	DE	618	129	POST-LAND			
Orleans	W	06/16/87	DE	1017	319	POST-LAND			
Orleans	W	11/25/87	DE	522	225	POST-LAND			
Rockport	W	04/07/87	DE	823	485	POST-SCHOOL			
Sherborn	W	05/13/87	DE	667	312	PRE-DEBT			
Southampton	W	05/11/87	DE	329	307	POST-FIRE			
Southborough	W	06/22/87	DE	712	431	POST-LIBRARY			
Sterling	W	05/07/87	DE	293	242	POST-LIBRARY			
Stow	W	05/11/87	DE	552	289	POST-EQUIPMENT			
Stow	W	05/11/87	DE	443	401	POST-POLICE			
Stow	W	05/11/87	DE	647	201	POST-FIRE/EMERGENCY			
Stow	W	05/11/87	DE	547	300	POST-COMPUTERS			

COMMUNITY	WIN/LOSS	DATE	TYPE	YES	NO	PURPOSE	FY86	FY87	FY88
Stow	W	05/11/87	DE	519	313	POST-EQUIPMENT			
Stow	W	05/11/87	DE	567	268	POST-PUBLIC SAFETY			
Sturbridge	W	06/01/87	DE	557	149	POST-EMER EQUIPMENT			
Sturbridge	W	06/01/87	DE	485	214	LIBRARY			
Sturbridge	W	06/01/87	DE	505	204	PUBLIC SAFETY			
Sunderland	W	05/02/87	DE	278	115	POST-FIRE			
Sunderland	W	05/02/87	DE	262	131	POST-EQUIPMENT			
Topsfield	W	05/07/87	DE	431	226	POST-WATER			
Topsfield	W	05/07/87	DE	491	174	POST-SCHOOL			
Topsfield	W	05/07/87	DE	453	199	POST-TOWN HALL			
Topsfield	W	05/07/87	DE	481	174	POST-POLICE			
Topsfield	W	05/07/87	DE	447	201	POST-WATER			
Townsend	W	06/30/87	DE	306	273	POST-WATER			
Tyngsboro	W	11/04/86	DE	1136	1096	POST-SEWERS			
Tyngsboro	W	11/04/86	DE	1260	1003	POST-SCHOOL			
Uxbridge	W	05/09/87	DE	600	379	POST-SCHOOL			
Warwick	W	03/09/87	DE	156	57	POST-REGIONAL SCHOOL			
Warwick	W	03/09/87	DE	133	74	POST-EQUIPMENT			
Wayland	W	04/27/87	DE	1441	1254	POST-ROADS			
Wellesley	W	11/04/86	DE	5005	4350	POST-FIRE			
Wellfleet	W	05/04/87	DE	318	216	POST-LAND/WATER			
West Stockbridge	W	05/11/87	DE	173	157	POST-EQUIPMENT			
West Tisbury	W	10/21/86	DE	63	12	POST-FIRE			
Weston	W	10/25/86	DE	313	129	POST-FIRE			
Weston	W	05/09/87	DE	629	242	POST-EQUIPMENT			
Weston	W	05/09/87	DE	622	245	POST-LANDFILL			
Weston	W	05/09/87	DE	639	236	POST-REFUSE			
Whately	W	11/04/86	DE	397	165	POST-WATER			
Williamsburg	W	05/04/87	DE	123	65	PRE-DEBT			
Yarmouth	W	04/13/87	DE	1889	1343	POST-LAND/MAPPING			

OVERRIDES

COMMUNITY	WIN/LOSS	DATE	TYPE	YES	NO	PURPOSE	FY86	FY87	FY88
Arlington	L	03/07/87	OR/2.5	1711	5259				$786,949
Hadley	L	04/14/87	OR/2.5	718	931				$52,140
Hamilton	L	05/21/87	OR/2.5	660	662				$127,600
Holbrook	L	11/04/86	OR/2.5	853	2528			$150,000	
Holliston	L	05/19/87	OR/2.5	926	1580				$214,500
Lunenberg	L	05/02/87	OR/2.5	769	1816				$111,450
Marshfield	L	05/09/87	OR/2.5	1367	2085				$326,000
Mattapoisett	L	06/23/87	OR/2.5	358	579				$94,591
Merrimac	L	05/11/87	OR/2.5	183	448				$48,196
Norfolk	L	05/05/87	OR/2.5	234	716				$113,000
North Andover	L	11/04/86	OR/2.5	1678	4971			$340,000	
Paxton	L	05/11/87	OR/2.5	300	531			$49,786	
Paxton	L	06/22/87	OR/2.5	219	256			$27,966	
Richmond	L	06/20/87	OR/2.5	126	219				$26,658
Rutland	L	05/11/87	OR/2.5	130	216				$43,500
Salisbury	L	05/12/87	OR/2.5	410	1293			$84,524	
Warren	L	05/04/87	OR/2.5	171	850				$35,000
West Newbury	L	05/04/87	OR/2.5	206	628				$116,000
West Stockbridge	L	05/11/87	OR/2.5	154	170				$20,247
Becket	W	04/16/87	OR/2.5	55	27				$24,899
Berlin	W	05/11/87	OR/2.5	182	75				$30,000
Blandford	W	05/04/87	OR/2.5	71	55				$13,731
Bolton	W	03/09/87	OR/2.5	343	121				$57,217
Carlisle	W	03/31/87	OR/2.5	208	161				$105,800
Chesterfield	W	05/11/87	OR/2.5	140	95				$14,384
Conway	W	05/07/87	OR/2.5	102	45				$18,580
Eastham	W	06/17/87	OR/2.5	701	195				$89,404
Gosnold	W	05/18/87	OR/2.5	44	1				$140,739
Holland	W	05/11/87	OR/2.5	272	186			$91,905	
Middlefield	W	06/02/87	OR/2.5	40	16				$4,651
New Marlborough	W	06/29/87	OR/2.5	87	62				$19,125
Otis	W	08/05/86	OR/2.5	121	76			$22,291	
Pelham	W	05/02/87	OR/2.5	143	81				$17,800
Princeton	W	08/08/86	OR/2.5	363	146			$38,000	
Stow	W	05/11/87	OR/2.5	538	320				$107,390
Warwick	W	06/03/87	OR/2.5	108	38				$8,100
West Stockbridge	W	06/16/87	OR/2.5	150	130				$20,247
West Tisbury	W	06/18/87	OR/2.5	56	40				$31,471

COMMUNITY	WIN/LOSS	DATE	TYPE	YES	NO	PURPOSE	FY86	FY87	FY88
Westhampton	W	04/04/87	OR/2.5	163	118				$18,682
Weston	W	05/09/87	OR/2.5	488	344				$341,600
Windsor	W	04/18/87	OR/2.5	70	39				$7,200
Worthington	W	05/02/87	OR/2.5	115	102				$11,663
Becket	L	04/16/87	OR/5.0	52	30				$49,798
Bolton	L	03/09/87	OR/5.0	300	166				$123,000
Carver	L	08/02/86	OR/5.0	459	1010			$552,383	
Carver	L	06/13/87	OR/5.0	905	488				$1,638,930
Easthampton	L	04/21/87	OR/5.0	1660	2625				$1,500,000
Halifax	L	05/16/87	OR/5.0	246	778				$137,194
Heath	L	05/08/87	OR/5.0	93	64				$27,984
Holbrook	L	11/04/86	OR/5.0	853	2528				
Holliston	L	05/19/87	OR/5.0	832	1695				$429,000
Merrimac	L	05/11/87	OR/5.0	127	505				$250,000
Middlefield	L	05/02/87	OR/5.0	55	33				$20,000
Middlefield	L	06/02/87	OR/5.0	40	21				$20,000
New Marlborough	L	06/29/87	OR/5.0	84	74				$98,360
New Marlborough	L	06/08/87	OR/5.0	54	131				$98,360
Norfolk	L	05/05/87	OR/5.0	208	740				$260,000
North Andover	L	11/04/86	OR/5.0	1222	5386			$1,000,000	
Otis	L	08/05/86	OR/5.0	115	80				
Plymouth	L	04/25/87	OR/5.0	3674	4297				$6,997,213
Plymouth	L	06/27/87	OR/5.0	4649	4523				$6,997,213
Princeton	L	05/12/86	OR/5.0	564	322				
Richmond	L	06/20/87	OR/5.0	116	229				$37,000
Salisbury	L	05/12/87	OR/5.0	322	1373			$400,000	
Stockbridge	L	05/18/87	OR/5.0	146	120				$220,000
Stow	L	05/11/87	OR/5.0	419	436				$450,000
Warwick	L	03/09/87	OR/5.0	135	76				$33,165
Warwick	L	03/09/87	OR/5.0	130	80				$12,200
West Stockbridge	L	06/16/87	OR/5.0	136	143				$105,729
West Stockbridge	L	05/11/87	OR/5.0	162	178				$105,729
West Tisbury	L	05/21/87	OR/5.0	219	177				$144,000
Westhampton	L	04/04/87	OR/5.0	135	148				$56,046
Windsor	L	04/18/87	OR/5.0	61	47				$14,500
Becket	W	06/06/87	OR/5.0	70	21				$49,798
Chilmark	W	08/07/86	OR/5.0	160	76		$104,118		

COMMUNITY	WIN/LOSS	DATE	TYPE	YES	NO	PURPOSE	FY86	FY87	FY88
Eastham	W	06/17/87	OR/5.0	658	239				$515,357
Gay Head	W	08/26/86	OR/5.0	30	1			$95,621	
Heath	W	06/23/87	OR/5.0	132	55				$27,984
Lincoln	W	03/30/87	OR/5.0	343	100				$137,629
Middlefield	W	06/30/87	OR/5.0	63	25				$20,000
Monterey	W	07/19/86	OR/5.0	119	47			$115,000	
Tisbury	W	04/07/87	OR/5.0	424	203				$1,000,000
Truro	W	02/09/87	OR/5.0	173	73			$75,000	